AGENDA

Tamalpais Union High School District

Parcel Tax Citizens Oversight Committee (PTCOC)
April 1, 2026
9:00-11:00am

The public meeting will be held in-person at Tamalpais Union High School District:
395 Doherty Drive, Larkspur, CA, 94939 in the Kreps Conference Room (District Office)
Located adjacent to Redwood High School.

Committee Members:
Jennifer Ginsburg- Chairperson
Robin Moses - Vice Chairperson
John Richard
Tammy Wilks Kornfeld
Bill Levinson

TUHSD Staff:
Corbett Elsen, Assistant Superintendent of Business and Operations & PTCOC Secretary
Alejandra Vazquez, Administrative Assistant of Business Services

Our Mission:

THE TAMALPAIS UNION HIGH SCHOOL DISTRICT is dedicated to the development of creative, passionate, and self-motivated learners. Upon graduation, students will be prepared for engaged citizenship and able to contribute individually and collaboratively in order to address the challenges of a dynamic and diverse world. To these ends, all students will demonstrate mastery of core competencies and will be offered meaningful learning experiences to enable them to access and critically analyze information, pose substantive questions, and communicate effectively.

NOTE: Members of the public who wish to address the Committee are asked to use the Zoom 'Reactions' feature at the bottom of your Zoom window and either use the 'hand' symbol to communicate to the Chairperson that you would like to address the Committee. When the Chairperson calls your name to make your public comment, please do not forget to 'unmute' your audio feature at this time so you can be heard..

Members of the public may comment on agenda items as follows: Once an item is introduced, the staff will review the item for the Committee and then comments will be accepted from the public. A total of 20 minutes may be allotted for public comment on any specific topic or agenda item.

Public comment on matters within the subject matter jurisdiction of the Committee but not on the agenda will be taken at the conclusion of all substantive action and discussion items on the agenda, as indicated on the agenda. In keeping with provisions of the Brown Act, the Committee cannot comment on items that are not on the agenda.

Agenda:

1.0 Call to Order

The Parcel Tax COC meeting was called to order by Chairperson Jennifer Ginsburg at 9:06am.
PTCOC Members in attendance:
Corbett Elsen, Alejandra Vazquez, Jennifer Ginsburg, Bill Levinson, John Richard, and Tammy Wilks Kornfeld
Absent: Robin Moses

C. Elsen shared the Agenda items.

2.0 Discussion/Action Items

2.1) Review of Parcel Tax COC Bylaws & Ballot Measure (M)

Purpose: Audit function; not decision-making

- Duties**:** Ensure expenditures align with ballot measure

Review of Bylaws and Duties

Nothing else to report

PTCOC members reviewed the roles of the committee, functioning as an audit to ensure that expenditures of the parcel tax align with the ballot measures.

2.2) TUHSD Budget Overview - Discuss 2025-26 2nd Interim budget report Presentation

- 2nd Interim budget report slidedeck and discussion

C.Elsen shared the 2nd Interim Budget report, providing an update on the district's financial outlook. Reviewing current budget risks and primary costs drivers contributing to necessary reductions and right-sizing efforts across the district.

C. Elsen outlined several factors impacting the current fiscal outlook. Key challenges include declining student enrollment across the state, annual cost increases exceeding 5.5% compared to slower revenue growth, potential federal funding reductions, uncertainty surrounding Prop 30 funding, ongoing state budget deficits, concerns related to potential AI- driven economic bubble, and broader global and political volatility. Utility costs continue to rise, while districts revenues are increasing by approximately 4%, creating a 1.5% shortfall, equivalent to an estimated $2 million gap.

In December, the Board of Trustees approved $2.2 million in expenditure reductions. Including reductions to classified staffing as well as co-locating and right-sizing at San Andreas and Tamiscal and associated staffing.

Revenue currently shows, Property tax income is projected to grow by 4.1% and Parcel Tax revenue is expected to increase by 3%, generating approximately $3.9 million in additional resources. However, rising expenditures, including employee compensation, SISC healthcare costs, step and column salary increases, utilities and insurances, and special education expenses, a total of approximately $7.3 million. With 84% of the district budget allocated to staffing, declining enrollment necessitates continued right-sizing to maintain a fiscal stability and meet the required minimum 17% reserve. Overlap expenditures reductions of approximately 3.4% are needed to close the gap between revenues and costs.

PTCOC members asked clarifying questions regarding rising expenditures, particularly in the Special Education budget.

C.Elsen shared that student eligibility for special education students continues to increase annually, even as overall enrollment declines. Costs for services as in non-public school placements, residential care, psychological services, and annual tuition continue to rise.

2.3) Update on Potential Parcel Tax Renewal for November 2026 Election

C. Elsen provided an overview of a potential Parcel Tax renewal extension projected for June 2029. The district is considering placing a like-for-like extension measure on the November 2026 ballot. The Board currently plans to bring forward a tentative resolution at the 8/4/26 meeting, informed by the results of a tracking survey scheduled for distribution in late June.

B. Levinson asked whether additional tax measures are expected on the November ballot.

C. Elsen shared that several community measures are anticipated, including those rated to SMART Train and other local funding initiatives.

B. Levinson wondered if there are any potential measures related to Marin Health.

C. Elsen shared that he is unaware of any. Currently emphasizing that June primary elections typically have lower voter turnout, reinforcing the importance of timing for a successful November ballot measure. Clarifying that the Parcel Tax renewal would be a continuation of the existing tax, with no changes to its structure. It would maintain the same term, annual inflation of 3%, and funding priorities, and would replace the current parcel tax rather than an additional levy.

J. Ginsburg added that senior exceptions for the Parcel Tax would remain in place under the proposed extension.

2.4) Discuss and schedule future PTCOC meeting dates

- Proposed dates (all meetings on Wednesdays from 8:30-10:30am):
    - Confirmed: October 7th, 2026: Approve 2025-26 Annual Report; PTCOC Officer election
    - Proposed:
        - April 7th, 2027: Review 2nd Interim Budget Report
        - October 6th, 2027: Approve 2026-27 Annual Report; PTCOC Officer election

C.Elsen reviewed future PTCOC meeting dates for 2027. PTCOC members reviewed calendars and approved future calendar dates. Meeting invites for calendar reminders to be sent for in person meetings. All in person meetings to be changed to a 9am start time.

PTCOC members discussed Parcel Tax roll outs into the new measure as Measure M would be absorbed into the new Measure X.

2.5) Update on Measure B and Next Steps

- Measure B Website: https://tuhsdfacilities.org/

C. Elsen provided a building update at all comprehensive sites. Tam High School demolitions and foundational work are on budget. Redwood High School steel foundation is moving forward nicely and scheduled to potentially be complete by August of 2027. Archie Williams High School facilities tennis courts have already been rented and used to host tournaments.

2.6) Review term cycles

- Parcel Tax COC Bylaws

C. Elsen discussed term cycles for all members as their three year terms have been updated and will remain the same. Election of officers to be revisited in the fall.

3.0 Informational Items

3.1) Review PTCOC Communications protocols

- PTCOC Website: https://www.tamdistrict.org/administration/business-operations/parcel-tax-citizens-oversight-committee
- All of our minutes, vote, all of the agenda on the website, find everything in one spot

C. Elsen shared the TUHSD Website PTCOC communications protocols. No further questions or comments were made.

3.2) Approve Minutes of the October 1st, 2025 PTCOC Meeting

- See link to 'agenda materials' at the top of this page for draft Minutes

C. Elsen shared minutes for the October 1, 2025 PTCOC Meeting.
No further questions or comments were made.
Motion to approve by: Bill Levinson
Seconded by: Tammy Wils Kornfeld
Voting: Unanimously Approved

4.0 Future Agenda Items

There were no additional future agenda items.
Committee members requested an informational update regarding the campaign during the October meeting.

5.0 Public Comment on Non-Agenda Items

At this time members of the public may address the PTCOC on any items, not on the agenda that are within the subject matter jurisdiction of the PTCOC. Speakers are requested to limit their remarks to no more than three minutes.

There was no public comment on non-agenda items.

6.0 Next Meeting

Due to in person meetings all further meeting time shall be changed from 8:30am - 10:30am to 9:00am- 11:00am.

Date: October 7th, 2026 from 8:30-10:30 am in the Kreps Conference Center (or Zoom as needed) to review draft 2025-26 Annual Report

Date: Next Meeting shall be October 7th, 2026 from 9:00am - 11:00am in the Kreps Conference Center.

7.0 Adjournment

The PTCOC meeting adjourned at 10:02am.

The Tamalpais Union High School District Parcel Tax Oversight Committee meetings are open to the public. The public is encouraged to attend.

For more information or any ADA accessibility needs, please call Alejandra Vazquez , Administrative Assistant, at 415-945-1037